



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 1150

FY 2024-2025 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2022-2023 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	9,343,392	0	20,154	144,438	9,178,800	0	9,178,800	0
Support Serv-Students	2100-2199	1,288,681	0	181,314	0	1,107,367	0	1,107,367	0
Support Serv-Inst Staff	2200-2219, 2221-2299	204,101	0	0	0	204,101	0	204,101	0
Educational Library Services	2220	0	0	0	0	0	0	0	0
Support Serv-General Admin w/ Grants	2300	30,716	0	0	0	30,716	0	30,716	0
Support Serv-General Admin w/o Grants	2300	108,377	0	0	0	0	108,377	108,377	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	1,281	0	0	0	1,281	0	1,281	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	658,959	0	0	0	0	658,959	0	658,959
Sup Serv Gen Admin Cabinet Level NOT likeSuperintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	949,625	0	0	0	949,625	0	949,625	0
Sup Serv-Business w/ Grants	2500	24,814	0	0	0	24,814	0	24,814	0
Sup Serv-Business w/o Grants	2500	218,189	0	0	0	0	218,189	0	218,189
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	2,007,599	0	24,053	0	0	1,983,546	1,983,546	0
Student Transportation Services	2700-2799	820,806	0	75,573	0	745,233	0	745,233	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	68,451	0	0	0	68,451	0	68,451	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	251,953	0	4,957	0	0	246,996	0	246,996
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	1,107	0	0	0	1,107	0	1,107	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	125,629	0	0	0	125,629	0	125,629	0
Food Services Operations	3100	1,103,070	495,180	0	0	607,890	0	607,890	0
Enterprise Operations	3200	0	0	0	0	0	0	0	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	104,829	0	0	85,250	19,579	0	19,579	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	40,117	0	38,996	1,121	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	188,773	0	0	188,773	0	0	0	0
Total All Programs		17,540,469	495,180	345,047	419,582	13,064,593	3,216,067	15,156,516	1,124,144



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
- Food Service Special Revenue Fund (21)
- Government Designated-Purpose Grants (22)
- Pupil Activity Special Revenue (23)
- Transportation (25)
- Other Special Revenue (20: 26-29)
- Other Enterprise (50)
- Expendable Trust (71)
- Private Purpose Trust (72)
- Agency (73)
- Pupil Activity Agency (74)
- Other Trust and Agency (70)
- Charter School Fund (11)
- Risk Related Sub Fund of General Fund (18)
- Full Day Kindergarten Mill Levy Override Fund (24)
- 2. All Costs = all objects
- 3. Food = objects 0630, 0633, 0632
- 4. Capital = objects 0700-0734,0736-0799
- 5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
- 6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	7.79	7.16
Direct Costs (34 CFR 75.567)	12,145,558	15,156,516
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	939,581	1,124,144
Carry Forward: From FY 2020-2021 Data	17,799	-38,750
Total Indirect Costs	957,380 (A)	1,085,394 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	15,156,516	
Actual Indirect Costs:		
Admin. Charges	1,124,144	
Carry Forward: From FY 2020-2021 Data	17,799	
Total Indirect Costs	1,141,943	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
7.79 X 15,156,516	1,180,693	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	1,141,943	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	-38,750	

UNRESTRICTED RATE

	FY 2022-2023	FY 2024-2025
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	22.12 %	25.65 %
Direct Costs (34 CFR 75.567)	10,549,638 (B)	13,064,593 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	3,435,467	3,216,067
Carry Forward: From FY 2020-2021 Data	-191,267	134,912
Total Indirect Costs	3,244,200 (A)	3,350,979 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2022-2023)		
Actual Direct Costs	13,064,593	
Actual Indirect Costs:		
Admin. Charges	3,216,067	
Carry Forward: From FY 2020-2021 Data	-191,267	
Total Indirect Costs	3,024,800	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
22.12 X 13,064,593	2,889,888 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2022-2023)	3,024,800 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2024-2025)	134,912	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.